

**IN THE CLAIMS:**

The following is a complete listing of the claims, reflects all changes currently being made thereto, and replaces all earlier versions and listings:

1. - 15. (canceled).

16. (new): A process for producing a structure having holes, comprising the steps of:

providing a first member having a patterning layer comprised of a material soluble during anodization on a layer to be anodized;

forming a protrusion-depression structure on the patterning layer by impressing a second member having protrusions on the patterning layer; and

anodizing the substrate by immersing the substrate in an anodization solution, retaining the patterning layer in the depression of the protrusion-depression structure, to form holes on the substrate, starting from the depression side.

17. (new): The process according to claim 16, wherein the patterning layer consists of a material having a less strength than the second member.

18. (new): The process according to claim 16, wherein the patterning layer contains an alkoxide.

19. (new): The process according to claim 16, wherein the height of the protrusions of the second member is larger than the thickness of the patterning layer.

20. (new): A process for producing a functional structure comprising a step of filling a functional material into the holes formed in the process set forth in claim 16.

21. (new): A process for producing a magnetic recording medium, wherein the functional material set forth in claim 20 is a magnetic material.